

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
LATE FEE ASSESSMENT PROCEDURES FOR SF 278 FILERS**

Table of Contents

- I. Purpose
- II. Definitions
 - A. Filers
 - B. Filing Due Date
 - C. Deputy Ethics Counselors
 - D. Associate General Counsel for Ethics
 - E. Overdue
- III. Method of Counting
- IV. Legislative Authority
- V. Area of DEC Responsibility
- VI. Departmental Policy
 - A. Establishing Filing Due Dates
 - 1. Tracking System
 - 2. New Entrant and Termination Filers
 - B. Filers Who Request Extensions
 - 1. When to Request an Extension
 - 2. How to Request an Extension
 - 3. Notice of Filing Extension
 - 4. New Filing Due Date When an Extension is Granted
 - C. Filers Who Request a Second Filing Extension
 - 1. How to Request a Second Filing Extension
 - 2. Second Extension Denied
 - 3. Second Extension Granted
 - 4. New Filing Due Date When a Second Extension is Granted
 - D. Reports Not Received within Fifteen Days After the Filing Due Date
 - 1. Warning of Overdue Report
 - 2. Additional Reminders and Contacts

- E. Reports Not Received within Thirty Days After the Filing Due Date
 - 1. Referral of Names of Delinquent Filers
 - 2. Demand for Payment
 - 3. Initiation of Debt Collection Procedures
 - 4. Receipt of Overdue Report

- F. Filers Who Request a Waiver of the Late Filing Fee
 - 1. How to Request a Waiver of the Late Filing Fee
 - 2. Referral to OGE for Determination
 - 3. Waiver Granted
 - 4. Waiver Denied
 - 5. OGE Reconsideration of a Denial
 - 6. Reasons for OGE Granting or Denying Waivers

- G. Receipt of Fines
 - 1. Directing Payments
 - 2. Subsequent Demands for Payment
 - 3. Notice of Final Payment

ATTACHMENTS

- Sample Notice I
- Sample Notice II
- Sample Notice III
- Sample Notice IV
- Sample DEC List

I. PURPOSE

These procedures define the policy of the Department of Health and Human Services (HHS) with respect to the assessment and collection of the \$200 late fee that will be charged to any filer whose Public Financial Disclosure Report (SF 278) is overdue more than thirty days. The purpose of this policy is to establish a process by which the late fees may be imposed and collected. Further, it provides a mechanism whereby all filers are made aware that they may request a filing extension, and it will ensure that filers are properly notified of the \$200 fine for late reporting.

II. DEFINITIONS

A. Filers refers to those persons who are subject to the public financial disclosure requirements of Title I of the Ethics in Government Act, effective January 1, 1991. These persons are identified in the Ethics in Government Act, codified at 5 U.S.C. App. 4, § 101 et seq., and in Part II of the directions which accompany the SF 278.

B. Filing Due Date refers to the original date upon which the SF 278 should be filed. A report is not considered "filed" until it is received in the designated office. For incumbents, the filing due date is May 15th, or the next business day if May 15th falls on a non-business day. Filing due dates for other filers are explained in Part III of the directions which accompany the SF 278. The filing due date will serve as the base for all internal deadlines referred to in this policy, unless an extension is granted. When an extension has been granted, the modified filing due date will serve as the deadline.

C. Deputy Ethics Counselors (DECs) refers to those persons authorized by the Designated Agency Ethics Official (DAEO) [here, the Associate General Counsel for Ethics in the Office of the General Counsel] to: (1) review career SF 278 forms of career employees; (2) grant requests from SF 278 filers who are career employees for an initial 45-day extension; and (3) notify SF 278 filers in their component of the filing requirements and distribute the appropriate materials.

D. Associate General Counsel for Ethics denotes the HHS Designated Agency Ethics Official. The Ethics Division of the Office of the General Counsel (OGC\ETHDIV), for certain SF 278 filers, has retained the SF 278 review and certification authority usually delegated to DECs. These filers are: Presidential nominees to positions which require Senate advice and consent, Deputy Ethics Counselors, Non-Career Executives, Schedule C filers, and those career filers within the Office of the General Counsel, Immediate Office of the Secretary, and the Office of the Deputy Secretary. Certain administrative tasks with regard to some of these filers are usually delegated to the DEC for the filer's component.

E. Overdue indicates that a report has not been received by the filing due date or extension deadline. Once the filing due date or extension deadline has passed, the filer may submit the overdue report within the 30-day grace period without penalty as allowed by regulation. The \$200 late fee is imposed when a report is submitted after the grace period, unless the filer obtains a late fee waiver. (Continued failure to file may subject the filer to a \$10,000 penalty.) NOTE: If a filer was granted a 45-day extension, the thirty day grace period shall commence upon the last day of the extension. [See 5 U.S.C. App. 4, §104(d); 5 C.F.R. § 2634.704(a).]

III. METHOD OF COUNTING

For the purposes of these procedures, any measure of time shall include weekends and holidays. This method of counting applies to all measures of time referred to in these procedures (e.g., within ten days, more than thirty days). For example, if an SF 278 is supposed to be filed on May 15, the report is subject to the late fee on June 14, which is thirty calendar days after the filing due date. However, if the due date falls on a weekend or holiday, consider the next normal workday to be the due date.

IV. LEGISLATIVE AUTHORITY

Pursuant to 5 U.S.C. App. 4, § 104(d), agencies are authorized to collect a \$200 filing fee from anyone who files a public financial disclosure report more than thirty days after its due date. Section 104(d) provides:

(1) Any individual who files a report required to be filed under this title more than 30 days after the later of

(A) the date such report is required to be filed pursuant to the provisions of this title and the rules and regulations promulgated thereunder; or

(B) if a filing extension is granted to such individual under section 101(g), the last day of the filing extension period,

shall, at the direction of and pursuant to regulations issued by the supervising ethics office, pay a filing fee of \$200. All such fees shall be deposited in the miscellaneous receipts of the Treasury. The authority under this paragraph to direct the payment of a filing fee may be delegated by the supervising ethics office in the executive branch to other agencies in the executive branch.

(2) The supervising ethics office may waive the filing fee under this subsection in extraordinary circumstances.

As authorized by statute, the Office of Government Ethics (OGE) has delegated to each agency the responsibility for collecting late filing fees. See April 9, 1991 OGE Memorandum. The following procedures are based upon the relevant statute, regulations, OGE instructions (See Office of Government Ethics, Public Financial Disclosure: A Reviewer's Reference) and OGE interim guidance.

V. AREA OF DEC RESPONSIBILITY

These late fee procedures are to be applied by the DEC's to the filers for whom they have been delegated review and certification authority; i.e., career SF 278 filers in the DEC's component. Noncareer SES, Schedule C, and PAS filers in all components, and some career SES filers in certain components,¹ file their SF 278s directly with (and get extensions directly from) the OGC/ETHDIV; therefore, the late fee procedures described here will be carried out by the OGC/ETHDIV for those filers. However, some administrative procedures for those filers that would be performed prior to beginning the late fee process outlined here are performed by the DEC or the DEC's delegate for the appropriate component. For a description of the structural responsibilities for duties performed prior to these late fee procedures, see Public Financial Disclosure System Procedures for the U.S. Department of Health and Human Services.

VI. DEPARTMENTAL POLICY

A. Establishing Filing Due Dates:

1. Tracking System: The DEC's tracking system of filers must have an indication of the type of report(s) filed or to be filed in a particular year (new entrant, incumbent, termination or combined).

¹ The Immediate Office of the Secretary, the Office of the Deputy Secretary, and the Office of the General Counsel. DEC's in all components also file their SF 278s directly with the OGC/ETHDIV.

For new entrant and termination filers, the tracking system must indicate the filer's original filing due date, or a date from which the filing due date is ascertainable (Entered-on-Duty date or separation date), and any extension received by the filer.

2. New Entrant and Termination Filers: Additional actions may be called for to resolve the issues presented by New Entrant filers and Termination filers. Since the due dates for these types of reports are spread throughout the year, there must be a mechanism for the DEC to obtain Entered-on-Duty dates and separation dates sufficiently early to ensure timely notification of the filer. Therefore, it is very important to maintain communications with the appropriate personnel offices. Remind termination filers that a termination report is due 30 days after separation, but not earlier than their last day of employment. It is especially recommended that termination filers be reminded of the filing requirement and late fee before their separation date, since forwarding addresses are often unreliable after a certain period of time. This is the same reason behind the recommendation in Subsection E.1., below, to refer names of delinquent termination filers to the OGC/ETHDIV on a shorter timeframe than the referral of other filers.

B. Filers Who Request Extensions

1. When to Request an Extension: A filer who desires an initial extension must request the extension no later than 30 days after the filing due date. Requests for extensions are preferred before the filing due date, especially for termination filers because of the increased possibility of losing contact. The DEC shall keep documentation of those filers who receive any extensions.
2. How To Request an Extension: A filer may request an initial 45-day extension directly from the DEC, and should give detail sufficient for the DEC to determine "good cause." The DEC shall use the current procedures, codified at 5 C.F.R. § 2634.201(f), to determine whether to grant or deny the request. Each DEC has the authority to require that the request for an initial extension be in writing.
3. Notice of Filing Extension (Sample Notice I): Once a 45-day extension is granted (for example, from May 15 until June 29 in most years), the DEC shall notify the filer. The notice may or may not be in writing at the option of the DEC, but in any event documentation of the extension must be kept by the DEC. If in writing, Sample Notice I may be used as a model. The filer should be notified:
 - (a) that an extension has been granted;
 - (b) of the date of the filing extension deadline;
 - (c) that a late fee of \$200 will be imposed if the filer submits a report more than thirty (30) days after the filing extension deadline (for example, no later than July 31 in most years), unless a waiver is granted; and,
 - (d) that, for "good cause," a filer may request an additional 45-day extension from OGE by submitting a written request to the OGC/ETHDIV, with a copy to the DEC, before the end of the initial 45-day extension.
4. New Filing Due Date When an Extension is Granted: If an extension has been granted, the extension deadline shall be substituted for the filing due date and the procedures outlined in the following subsections C - G shall be followed. For example, once an extension has been granted,

subsection C applies if a filer requests a second extension prior to the initial extension deadline, subsection D applies if a report has not been filed within fifteen days after the initial extension deadline, and subsection E applies if a filer's report has not been received within thirty days after the initial filing extension deadline. Use the filing extension deadline as the baseline for any other applicable subsections.

C. Filers Who Request a Second Filing Extension

1. How to Request a Second Filing Extension: Filers may request a second 45-day filing extension by submitting a written request to the OGC/ETHDIV, with a copy to the DEC, prior to the end of the initial 45-day filing extension. The request will be forwarded to OGE.
2. Second Extension Denied (Sample Notice II): If an extension is not granted, the OGC/ETHDIV will notify the DEC, and the DEC must notify the filer in writing that the request is denied and that a \$200 late fee will be imposed if the report is filed more than thirty days after the initial extension deadline unless a late fee waiver is obtained. The filer should be instructed to submit the report to the DEC. See Sample Notice II.
3. Second Extension Granted (Sample Notice III): If OGE grants a second filing extension, the OGC/ETHDIV shall notify the DEC, and the DEC must notify the filer in writing of the new filing deadline and alert the filer that a \$200 fine will be imposed if the report is submitted more than thirty (30) days after that deadline, unless a waiver is granted. The filer should be instructed to submit the report to the DEC. See Sample Notice III.
4. New Filing Due Date When a Second Extension is Granted: If a second extension has been granted, the second extension deadline shall be substituted for the initial extension deadline and the procedures outlined in subsections D - G shall be followed. For example, once a second extension has been granted, subsection D applies if a filer's report has not been received within fifteen days after the second extension deadline, and subsection E applies if a filer's report has not been received within thirty days after the second filing extension deadline. Use the second filing extension deadline as the baseline for any other applicable subsections.

D. Reports Not Received within Fifteen Days After the Filing Due Date

1. Warning of Overdue Report (Sample Notice IV): No later than fifteen (15) days after the filing due date, the DEC must contact in writing the remaining filers with overdue reports who have not obtained extensions. See Sample Notice IV. The notification must remind the filer of the imminent imposition of the late fee unless a late fee waiver is obtained (See subsection F below). For those filers still eligible for an initial extension, the DEC should also remind the filer of that option. (NOTE: Since OGE does not consider retroactive requests for second extensions, any request for second extensions must be received before the filing due date.)
2. Additional Reminders and Contacts: It is within the discretion of the DEC to use additional reminders and contacts for filers who have not yet filed a report. Such contacts should include reminders of the applicable deadlines for extensions, if the filer is eligible (See subsections B and C). DEC's are especially encouraged to use additional reminders prior to the end of the thirty day grace period, to avoid imposition of the late fee altogether. Reminders before the filing deadline are encouraged for those filers eligible for a second extension, since requests for second extensions must be received before the filing due date.

E. Reports Not Received within Thirty Days After the Filing Due Date

1. Referral of Names of Delinquent Filers: After a reasonable period of time following the end of a filer's 30-day grace period, the DEC shall forward to the OGC/ETHDIV the filer's name, title, address (forwarding address in cases of delinquent termination reports), phone number, due date, type of report, and the date the SF 278 was received if the SF 278 was filed before referral but was still received later than 30 days after the filing due date. The DEC may "batch" this information by accumulating the names of many delinquent filers over a period of time before sending them to the OGC/ETHDIV. However, referral of a particular filer should be made no later than four months after the late fee becomes applicable to that filer. Moreover, delinquent termination filers should be referred to the OGC/ETHDIV no later than a month after the filer's 30-day grace period has ended. Since, for most DEC's, most names for referral will be accumulated 30 days after the second filing extension deadline for incumbent filers has passed (September 12 in most years), it is recommended that DEC's submit a referral list to the OGC/ETHDIV near the end of September, primarily for the delinquent incumbent filers, since the last possible 30-day grace period for incumbent filers ends, in most years, September 12. Any delinquent new entrant or termination filers a DEC may have at the time may also be included on that list. DEC's need not send a report if no filers are late. The attached Sample DEC List may be used for submitting the necessary information. Note: Until a delinquent filer's SF 278 is received, it is recommended that the DEC continue notifying the delinquent filer of the need to file, citing the potential \$10,000 penalty for failure to file, even after referral of the filer's name to the OGC/ETHDIV. This will help prevent the filer from mistakenly concluding that filing the late report absolves the filer from paying the \$200 late fee.

2. Demand For Payment: After the OGC/ETHDIV has received the DEC's list of filers with overdue or late reports, the OGC/ETHDIV will send those filers written demand for payment, notifying the filer that the filer now owes a \$200 late fee unless the filer requests and is granted a late fee waiver from the Office of Government Ethics. In accordance with the Department's notice provisions in the debt collection procedures, codified at 45 C.F.R. § 30.12, the first written demand for payment shall inform the debtor of the following:
 - (a) a \$200 fine has been imposed as a result of the failure to file timely an SF 278 report (indicate when the report was due and explain that the report is now late more than thirty (30) days);
 - (b) indicate the date by which the payment is due (within thirty (30) days of the date of the notice);
 - (c) explain that interest and administrative costs will be assessed if the payment is not received within thirty (30) days;
 - (d) notify the debtor that the debtor has a right to dispute the debt or to request a waiver of the debt by submitting a written request to the OGC/ETHDIV;
 - (e) provide the address and phone number of the OGC/ETHDIV, in case the debtor has any questions regarding the notice or the imposition of the debt;
 - (f) explain the possible sanctions if the debt remains due. The sanctions include the assessment of late payment penalties, referral to a credit reporting agency, referral to a credit collection agency, and administrative offset. Administrative offset includes deductions from Federal

Government salaries, from Federal income tax refunds, and from judgments held by the debtor against the United States; and

(g) if the report has not yet been filed as of the date of the notice, explain that continued failure to file may result in disciplinary action and/or referral for the imposition of a civil penalty of up to \$10,000 pursuant to section 104(a) of the Ethics in Government Act.

3. Initiation of Debt Collection Procedures: In order to initiate debt collection procedures, the OGC/ETHDIV will send a copy of the demand for payment letter to the Debt Management Branch, Division of Financial Operations, in the Program Support Center. When circumstances warrant, before sending a demand for payment, the OGC/ETHDIV may attempt additional contacts with the filer to obtain a request for a late fee waiver and/or the completed SF 278.
4. Receipt of Overdue Report: Once the DEC receives an overdue SF 278, the DEC shall immediately notify the OGC/ETHDIV. If the OGC/ETHDIV receives a report from a delinquent filer, the OGC/ETHDIV shall forward the report to the appropriate DEC for review. Since the report would still be considered late, any collection procedures for the \$200 late fee ordinarily would continue; therefore, the DEC must forward immediately any request for a late fee waiver to the OGC/ETHDIV to halt the debt collection procedures.

F. Filers Who Request a Waiver of the Late Filing Fee

1. How to Request a Waiver of the Late Filing Fee: A filer submitting a late report may submit to the OGC/ETHDIV a written request for a waiver of the late filing fee. Any such request submitted to a DEC should be forwarded immediately to the OGC/ETHDIV. A filer requesting a fee waiver should include the following information:
 - (a) A clear, concise statement of the facts that led to the delayed filing;
 - (b) The position of the filer;
 - (c) Whether the report is an annual, new entrant, or a termination report (including whether it is a first annual); and
 - (d) Any extensions received.

Although OGE has not imposed a deadline for requesting a late fee waiver, if the filer makes the request more than 30 days after the date of the Demand for Payment (see E.2 above) without an explanation of the delayed request, the OGC/ETHDIV will be less likely to recommend to OGE that the request be granted. This policy is to prevent misuse of the late fee waiver request simply to cause further delays after debt collection procedures have been initiated by the Debt Management Branch.

2. Referral to OGE for Determination: The OGC/ETHDIV will forward the filer's request to OGE, accompanied by the above OGE-required information and an opinion as to whether the request should be granted or denied. If debt collection procedures already have been initiated, a copy of the request and opinion will be forwarded at the same time to the Debt Management Branch.
3. Waiver Granted: If OGE grants the waiver, the OGC/ETHDIV will attach a copy of the waiver to the filer's report and, by forwarding a copy of the waiver to the filer, thereby will notify the filer

of the waiver. In order to terminate the Department's collection efforts, a copy of the above notice to the filer shall be forwarded to the Debt Management Branch.

4. Waiver Denied: If OGE denies the waiver, the OGC/ETHDIV will send a written notice to the filer that the filer's request has been denied and that the \$200 late fee, including any accrued interest and administrative costs, is due and owing. The OGC/ETHDIV shall attach a copy of OGE's denial letter to the letter from the OGC/ETHDIV. A copy of the letters shall be sent to the Debt Management Branch.
5. OGE Reconsideration of a Denial: Although the Ethics Reform Act does not provide for appeal of an OGE decision to deny a request for a fee waiver, OGE will evaluate requests for reconsideration if new information is presented. If a filer wishes a reconsideration, that filer should submit the request in writing to the OGC/ETHDIV to forward to OGE. Requests must be made within 30 days of the OGE denial letter and must present new facts to merit consideration. Only one request for reconsideration will be permitted.
6. Reasons for OGE Granting or Denying Waivers: OGE has expressed the view that lack of notification to new entrant, first annual, and termination filers is justification for granting waivers, because these employees would most likely be unaware of the filing requirements for their respective situations. However, OGE has stated it would deny a waiver to "experienced" annual filers despite lack of notification. The following are also factors considered by OGE:
 - (a) The position of the filer (higher-ranking officials are held to a higher standard);
 - (b) Whether the filer requested any extensions, indicating a good-faith effort to file on the part of the employee;
 - (c) The opinion of the OGC/ETHDIV on the merits of the request; and
 - (d) The filing history of the employee (chronic lateness may indicate lack of good-faith effort to file timely).

Examples of situations in which OGE has granted fee waivers include: Family emergency; the employee was a new entrant, first annual or termination filer, and was not notified of the need to file; the employee was not aware of the filing requirements of the position into which he or she recently transferred; or agency administrative errors (other than the notification process) prevented timely filing.

Examples of situations in which OGE has denied fee waivers include: Agency failure to notify an incumbent filer employee who previously filed an annual report; Postal delays; the employee mistook the due date; or, the employee was busy with normal agency business.

G. Receipt of Fines

1. Directing Payments: In order to ensure proper accounting, checks or money orders for payment of the fee must be made payable to the U.S. Department of Health and Human Services. However, in accordance with 5 U.S.C. App. 4 §104(d), all funds from such late fees are deposited in the miscellaneous receipts of the U.S. Treasury. Payments shall be sent directly to: Debt Management Branch, Division of Financial Operations, Program Support Center, 5600 Fishers Lane, Rm. 16-A-12, Rockville, Maryland, 20857. If the DEC or the OGC/ETHDIV receives payment for the debt,

the DEC or OGC/ETHDIV will forward the payment to the Debt Management Branch immediately.

2. Subsequent Demands for Payment: The Debt Management Branch will track payments in accordance with the Department's debt collection procedures. Further letters or notices regarding late payments will be sent from the Debt Management Branch. In order to ensure proper accounting, copies of the initial demand for payment letters, letters of appeal or disputes, requests for waivers, and waiver determination notices must be sent to the Debt Management Branch.
3. Notice of Final Payment: Once the Debt Management Branch has received final payment of the fine from the filer, the Ethics Division shall be notified of the payment.

SAMPLE NOTICE I

DATE

MEMORANDUM

TO: [filer]
[position]

FROM: [name of DEC and position]
[name of component]

SUBJECT: Financial Disclosure Report -- Filing Extension Granted

I am writing to inform you that you have been granted a forty-five (45) day filing extension. Your public financial disclosure report (SF 278) is due on **[bold date -- 45 days after initial filing date]**.

Reports which are submitted more than thirty (30) days after this date are subject to a \$200 late fee. Failure to file may result in disciplinary action and/or a civil penalty of up to \$10,000, pursuant to section 104(a) of the Ethics in Government Act.

Please return the completed report to me by **[bold date -- same as above]**, in order to avoid the assessment of a late fee. If you cannot complete the SF 278 by this date, you may request an additional forty-five (45) day extension from the new due date. Should you wish to file a request for a second filing extension, it must be submitted to the Ethics Division of the Office of the General Counsel in writing prior to **[date used above]**. The request will be forwarded to the Office of Government Ethics for final consideration. You should send your written request, with a copy to my office, to the Office of the General Counsel, Ethics Division, either by fax at (202) 690-5452, or by mail to: Room 700E Humphrey Building, 200 Independence Avenue, S.W., Washington, D.C. 20201. Please include the reason the additional time is needed.

If you have any questions, feel free to contact me at [DEC's phone number, include area code].

Thank you for your attention to this matter.

SAMPLE NOTICE II

DATE

MEMORANDUM

TO: [filer]
[position]

FROM: [name of DEC and position]
[name of component]

SUBJECT: Financial Disclosure Report -- Second Filing Extension Denied

I am writing to inform you that the Office of Government Ethics has **denied** your request for an additional forty-five (45) day filing extension. **Please mail your report to me before [date -- 30 days after due date] in order to avoid assessment of a \$200 late fee.** My mailing address is [DEC's mailing address]. Continued failure to file may result in disciplinary action and/or a civil penalty of up to \$10,000, pursuant to section 104(a) of the Ethics in Government Act.

If you have any questions, feel free to contact me at [DEC's phone number, including area code].

Thank you for your immediate attention to this matter.

cc: OGC\Ethics Division

SAMPLE NOTICE III

DATE

MEMORANDUM

TO: [late filer]
[position]

FROM: [name of DEC and position]
[name of component]

SUBJECT: Financial Disclosure Report -- Second Filing Extension Granted

I am writing to inform you that the Office of Government Ethics has **granted** your request for an additional 45-day filing extension. Your public financial disclosure report (SF 278) is due on **[bold date -- 45 days after initial filing extension date]**. My mailing address is [DEC's mailing address].

If your report is submitted more than thirty (30) days after this date, you will be assessed a \$200 late fee. Failure to file may result in disciplinary action and/or a civil penalty of up to \$10,000, pursuant to section 104(a) of the Ethics in Government Act.

If you have any questions, feel free to contact me at [DEC's phone number].

Thank you for your attention to this matter.

SAMPLE NOTICE IV

DATE

MEMORANDUM

TO: [filer]
[position]

FROM: [name of DEC and position]
[name of component]

SUBJECT: **OVERDUE NOTICE** -- Public Financial Disclosure Report

We have not received your Public Financial Disclosure Report (SF 278), which was due on [date]. If you do not submit this report by **[bold date -- 30 days after first date]**, you will be subject to a **\$200 late fee** that is required by law. Failure to file may result in disciplinary action and/or a civil penalty of up to \$10,000, pursuant to section 104(a) of the Ethics in Government Act.

If you need another blank SF 278 to complete, and/or if you have previously filed an SF 278 and would like copies of the report to assist you, please contact me immediately at [DEC's phone number]. If your SF 278 is not received by **[bold date -- use bold date above]**, we must begin debt collection procedures in accordance with 45 C.F.R. Part 30, unless you request and are granted a late fee waiver by the Office of Government Ethics. **[If filer is eligible for an initial extension, add: If you cannot complete the SF 278 by the above date, you may request from my office a forty-five day extension from the original due date. Your request for an extension must be received by this office before [bold date].]**

Thank you for your attention to this matter.

SAMPLE DEC LIST

DEC REPORT OF LATE SF 278 FORMS

Filer's Name, Title, Address, Phone	Due Date	Type	Date Rec'd (if rec'd)

Type

- I= Incumbent
- N= New Entrant
- T= Termination
- C= Combined

Send to:
 Office of the General Counsel, Ethics Division
 Room 700E Humphrey Bldg.
 200 Independence Ave., SW
 Washington, D.C. 20201